

## Article - Tax - Property

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§7-217.

(a) Except as provided in subsection (b) of this section, property is not subject to property tax if the property:

- (1) is owned by the Maryland Ornithological Society, Inc.; and
- (2) is used solely for:
  - (i) the maintenance of a natural area for public use;
  - (ii) a sanctuary for wildlife;
  - (iii) the environmental education of the public;
  - (iv) scientific research in ornithology; or
  - (v) the general management of wildlife.

(b) In Somerset County the property tax exemption applies only to State property tax.

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